

# The Gazette of India



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### MINISTRY OF FINANCE

(Department of Revenue)

#### NOTIFICATION

#### CUSTOMS

*New Delhi, the 5th October 1957*

**S.R.O. 3139.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the rules published with the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 56-Customs dated the 4th May, 1957, is published as required by sub-section (3) of that section for the information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 15th October, 1957.

Any objection or suggestion which may be received from any person in regard to the said draft before the date so specified will be considered by the Central Government.

#### DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Dye Stuffs) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means Solubilised Vat Green IB Type Powder manufactured in India or the State of Pondicherry and in the manufacture of which imported materials have been used;
- (c) "imported materials" means Vat Jade Green, pyridine base and chlorosulphonic acid imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of Drawback.**—The rate of drawback admissible under these rules on the shipment of the goods shall be one rupee and eighty five naye paise for each pound of the goods shipped:

Provided that if the strength of the goods exported is less than 22.68 per cent. by weight expressed in terms of the parent vat dye, the rate of drawback shall be reduced proportionately.

**5. Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping invoice that a claim for drawback under section 43-B of the Act is made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6. Powers of Customs Collector.**—For the purpose of enforcing these rules the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of account or other documents relating to the proportion and quantity of the imported materials used in the manufacture of the goods and the duty paid thereon, or to furnish any return in respect thereof.

**7. Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify the actual check or otherwise the statements made in support of the claim for drawback.

[No. 224]

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